--- 25 Cigarettes - Series “C” - as used by “Macdonald Tobacco” - 1935-39 ---

By June 1935 the definitive Series “C” imperforate *twenty-five* cigarettes stamp was being used by “Macdonald Tobacco”. The hidden letters “A-L” thus must indicate that the die was approved early in 1935.

★**RC-394** - 25 cigarettes, imperf, mimeographed **1-10-D / 6-35** by “Macdonald Tobacco” in June 1935

--- the mimeographed cancellations read vertically down - 34 copies to date ---

[★RC-394]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	---	6-35	---	---	---	---	11-35	---
1936	1-36	2-36	3-36	---	5-36	---	---	---	---	10-36	---	---
1937	1-37	2-37	3-37	---	5-37	6-37	---	---	---	10-37	11-37	---
1938	1-38	2-38	3-38	4-38	5-38	6-38	7-38	8-38	9-38	10-38	11-38	12-38
1939	1-39	2-39	---	4-39	5-39	6-39	7-39	8-39	9-39	---	---	---

When the wartime Budget of September 1939 increased the excise duty on *small* cigarettes from $ 4.00 to $ 5.00 per thousand the manufacturers, attempting to maintain an even price level on their brands, decreased their package sizes by one cigarette per pack of ten or major fraction thereof, and the *twenty-five* cigarette 25¢ package was reduced to *twenty-three*, and the sequence of twenty-five regular cigarettes temporarily ceased.

--- Macdonald's mimeographed 23 on 25 Cigarettes overprint for the Budget of September 1939 ---

In September 1939 "Macdonald Tobacco" mimeographed their *on-hand* sheets of the imperforate Series "C" *twenty-five* cigarettes in ***violet ink*** with a centred horizontal parallel pair of *full width killer lines*, plus an 8 mm. thin Gothic 23, centred between a pair of short *bottom corner-killing* violet lines as the company provisional **RC-445**.

★**RC-445** - 23 on 25 cigarettes, imperf, mimeographed **1-10-D / 9-39** by "Macdonald Tobacco" in June 1935

[★RC-445]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	**9-39**	---	---	---

--- BABN's 23 on 25 Cigarettes 1939 overprint - as used by Macdonald Tobacco ---

At the same time, BABN overprinted sheets of the imperforate Series "C" twenty-five cigarettes in ***black ink*** with four central horizontally stacked 6 x 1 mm. *killer bars*, with a heavy 4 mm. Roman **23** at each side, plus four horizontally stacked 4 mm. *bottom corner killer lines* as the BABN provisional **RC-469**.

★**RC-469** - **23** on 25 cigarettes, imperf, mimeographed **1-10-D / 9-39** by "Macdonald Tobacco" in September 1939

[★RC-445]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	**9-39**	---	---	---

--- 25 Cigarettes - Series “C” - as used by “Macdonald Tobacco” - 1940-42 ---

When the Budget of June 24th 1940 raised the excise duty on *small cigarettes* from $ 5.00 to $ 6.00 per thousand, “Macdonald Tobacco” ceasing production of the *twenty-three* cigarette package, restored the *twenty-five* cigarette pack for sale *across Canada* (except in Quebec) at 30¢, and also introduced a *twenty* cigarette pack for 25¢.

The *Province of Quebec* abolishing all previous municipal and provincial tobacco taxes, enacted a 10% provincial tobacco tax on July 1st 1940 adding 3¢ to the *twenty-five* cigarette package sold in Quebec, thus raising the Provincial price to 33¢.

In February 1941, responding to dealer’s complaints about the odd-cents pricing, manufacturers re-introduced a *twenty-two* cigarette package for sale in the *Province of Quebec* at 30¢, and simultaneously began offering a *Quebec eighteen* cigarette pack at 25¢.

★**RC-394** - 25 cigarettes, imperf, mimeographed **1-10-D / 9-40** by “Macdonald Tobacco” in September 1940

--- the mimeographed cancellations read vertically down - 13 copies to date ---

[★RC-394]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	6-40	7-40	---	9-40	---	---	---
1941	1-41	2-41	---	4-41	5-41	6-41	7-41	---	---	---	---	12-41
1942	1-42	---	---	4-42	5-42	---	---	---	---	---	---	---

The “Canadian Cigar and Tobacco Journal” (vol. 47) in their current trade prices for January 1941 lists the *twenty-five* cigarette package only as a *premium* brand (“State Express” 555 and 777; “Balkan Sobraine”; etc.). This was slightly earlier date than the switch-over to *twenty-two* cigarettes for Quebec.

The regular brand packages listed in this “Journal” from Imperial, Benson & Hedges, Rock City and Tuckett Tobacco are given as **8’s** (10¢), **20’s** (25¢) and **50’s** (60¢), with a few 10’s (priced as imports at from 15¢ to 30¢ per pack), 12’s (from L.O. Grothe and Tuckett Tobacco at 15¢), plus one lone 4 pack of “Turret” plain end cigarettes from Imperial Tobacco (at 5¢). Unfortunately Macdonald Tobacco, due to their package size reductions and the provincial taxation changes, is not listed in this copy - information from Chris Ryan.

--- Macdonald's mimeographed red surcharge of RC-394 for the June 1942 Budget ---

When the Budget of June 23rd 1942, under the "Special War Measures Act" imposed an excise tax of 1¢ per five cigarettes (or fraction thereof) "Macdonald Tobacco" mimeographed their *on-hand* sheets of the imperforate Series "C" *twenty-five* cigarettes stamp with 2½ mm typewritten "elite" characters in two lines reading *vertically down* 1-10-D / 5¢ as the Macdonald company provisional **RC-528**.

★**RC-528** - 1-10-D / 5¢ on 25 cigarettes, Macdonald's red elite mimeograph for the Budget of June 1942

--- BABN's red surcharge of RC-394 for the June 1942 Budget - as used by Macdonald Tobacco ---

For general distribution in July 1942 BABN surcharged sheets of the imperforate Series "C" *twenty-five* cigarettes stamp with their 6 and 3 mm. Gothic three line **5c. / EXCISE / TAX** as **RC-643**.

★**RC-643** - **5c. / EXCISE / TAX** on 25 cigarettes, mimeographed **1-10-D / 7-42** by "Macdonald Tobacco" in July 1942

[★RC-643]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	7-42	---	---	---	---	---

I have found no indication that "Macdonald Tobacco" code cancelled the imperforate *tall format* twenty-five cigarettes stamp or any of its derivative overprints and surcharges, but since they ceased code dating their production in July 1942 this is not particularly noteworthy. As can be seen from the box collection, they certainly used their three line wavy cancellations at a later date on the *tall format* stamps.

--- Macdonald's 10c. / = re-surcharge of RC-643 for the Budget of March 1943 ---

An indication that Macdonald Tobacco continued using the BABN 5c. / EXCISE / TAX 1942 surcharge is that when the Budget of March 1943 doubled the excise tax they re-surcharged *on-hand* sheets of **RC-643** in ***dark blue*** ink with a 5 mm. Gothic 10c. above a pair of horizontal ***unequal*** length killer bars (4 and 8 mm.) as the company provisional **RC-708**. The collection ***does not contain***, and I have not seen a copy of this item - **WANTED!**

The ***unequal*** bars are indicative of *on-hand* sheets purchased under the 1942 lower excise tax rate. Sheets purchased at the increased excise rate would have shown two ***equal*** length 8 mm. bars.

Undoubtedly, under the Budget of March 3rd 1943, Macdonald Tobacco used the BABN *twenty-five* cigarette 10c. re-surcharge of its 5c. / EXCISE / TAX 1942 surcharge, and the BABN 10c. / EXCISE / TAX 1943 surcharge, but as they were no longer code cancelling their production this can only be determined on package.

Chris Ryan reports that as of December 11th 1942 any variation in price, size or labelling of any tobacco product, as well as the introduction of any new brands required the written permission of the Tobacco Administrator of the Wartime Prices and Trade Board. As of May 1, 1943 packages of manufactured tobacco less than 1/12th pound were outlawed, and cigarettes were thereafter limited to packages of 18, 20, 22, 25, 40 and 50 cigarettes. Exceptions were permitted only as authorized in writing by the Tobacco Administrator.

In the post-war years "Macdonald Tobacco" used a vertical wavy lined roller cancellation, which is of common occurrence. The usual Macdonald's version is in red ink with a straight vertical line in the center, separating two wavy vertical red lines, as is commonly found on the *tall format* twenty-five cigarette **RC-400**.

In the same time frame, "Rock City Tobacco" also used a three line cancellation (usually in red ink) however, the "Rock City" version used three perfectly straight vertical lines.

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In MS Word 2007 for Windows 7,
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